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8 Attorneys for Petitioner
9 United States of America

10 UNITED STATES DISTRICT COURT
11 CENTRAL DISTRICT OF CALIFORNIA
12 WESTERN DIVISION

13 United States of America,) Case No.CV-08-7994-R (FMOx)
14 Petitioner,)
15 vs.) Order to Show Cause
16 Miriam Rhee, President of)
Jiwoo, Incorporated,)
17 Respondent.)
18 _____)

19 Upon the Petition and supporting Memorandum of Points and
20 Authorities, and the supporting Declaration in Support of
21 Petition to Enforce Internal Revenue Service Summons, the Court
22 finds that Petitioner has established its *prima facie* case for
23 judicial enforcement of the subject Internal Revenue Service
24 (IRS) summons. See United States v. Powell, 379 U.S. 48, 57-58,
25 85 S.Ct. 248, 13 L.Ed.2d 112 (1964).

26 Therefore, **IT IS ORDERED** that Respondent appear before this
27 District Court of the United States for the Central District of
28 California, at the following address on specified dated and

1 time, and show cause why the testimony and production of books,
2 papers, records, and other data demanded in the subject IRS
3 summons should not be compelled:

4 Date: Monday, February 9, 2009

5 Time: 10:00 A.M.

6 Courtroom: 8

7 Address: United States Courthouse

8 312 N. Spring Street, Los Angeles, California, 90012

9 Roybal Federal Building and United States Courthouse

10 255 E. Temple Street, Los Angeles, California, 90012

11 Ronald Reagan Federal Building and United States

12 Courthouse

13 411 West Fourth Street, Santa Ana, California, 92701

14 Brown Federal Building and United States Courthouse

15 3470 Twelfth Street, Riverside, California, 92501

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17 **IT IS FURTHER ORDERED** that copies of the following
18 documents be served on Respondent by personal delivery or
19 certified mail:

20 1. This Order; and
21 2. The Petition, Memorandum of Points and Authorities, and
22 accompanying Declaration.

23 Service may be made by any employee of the IRS or the United
24 States Attorney's Office.

25 **IT IS FURTHER ORDERED** that within ten (10) days after
26 service upon Respondent of the herein described documents,
27 Respondent shall file and serve a written response, supported by
28 appropriate sworn statements, as well as any desired motions.

1 If, prior to the return date of this Order, Respondent files a
2 response with the Court stating that Respondent does not oppose
3 the relief sought in the Petition, nor wish to make an
4 appearance, then the appearance of Respondent at any hearing
5 pursuant to this Order to Show Cause is excused, and Respondent
6 shall comply with the summons within ten (10) days thereafter.

7 **IT IS FURTHER ORDERED** that all motions and issues raised by
8 the pleadings will be considered on the return date of this
9 Order. Only those issues raised by motion or brought into
10 controversy by the responsive pleadings and supported by sworn
11 statements filed within ten (10) days after service of the
12 herein described documents will be considered by the Court. All
13 allegations in the Petition not contested by such responsive
14 pleadings or by sworn statements will be deemed admitted.

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16 DATED: December 08, 2008



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MANUEL L. REAL

U.S. DISTRICT COURT JUDGE

Respectfully submitted,

THOMAS P. O'BRIEN
United States Attorney
SANDRA R. BROWN
Assistant United States Attorney
Chief, Tax Division

DANIEL LAYTON
Assistant United States Attorney
Attorneys for United States of America

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